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## ARIZONA ATTORNEY GENERAL

June 22, 1955  
Opinion No. 55-151

REQUESTED BY: The Honorable Harry S. Ruppelius  
Speaker of the House  
Capitol Building, Phoenix, Arizona

OPINION BY: ROBERT MORRISON, The Attorney General  
D. Kelly Turner, Assistant Attorney General

QUESTION: The deadline for securing veteran's exemption from taxes is April 30. The veteran must actually own the property on which he claims exemption, before the Assessor will entertain the affidavit and application for exemption.

1. Is it necessary for him to prove, as in the case of a delayed motor vehicle title, that he is the legal owner of the property at the time he makes application for exemption?

2. Is it necessary that the property be on the tax rolls prior to April 30, in order to be exempt, if as a matter of fact the veteran owned the property prior to April 30?

CONCLUSION: 1. If the veteran purchases an automobile and files an exemption prior to April 30, the mere fact the highway department does not issue him title until after April 30 does not preclude a proper exemption filed prior to April 30.

2. If a person claiming exemption owns property, which because of administrative delay in the assessor's office, is not entered on the tax rolls until some time after April 30 and before June 30, then a timely exemption claim may be made.

Affidavit and proof showing liability for tax must be filed between the first Monday in January and April 30 for veteran's tax exemption.

Tax liability determines entitlement to exemption. Provisions for veteran's (or widow's) tax exemptions are found in Sec. 2, Article 9, of the Constitution of Arizona, implemented by legislation. Sections 73-303 and 73-304 of the Code relate to procedural aspects. The Constitutional provision is that there shall be exempt from taxation "the property of widows, honorable discharged soldiers, sailors, etc." Under the statute the person claiming exemption must "make affidavit as to his eligibility" and the assessor may "require

Honorable Harry S. Ruppelius  
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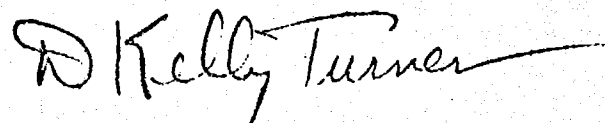
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additional proof." In none of these provisions is there any requirement that "legal" title shall be vested in the veteran before he may claim exemption.

This office properly held in Opinion No. 53-112 that property acquired after April 30 may not be exempted from taxation in the year of acquisition, because the affidavit for exemption must relate to property "then held" by the person claiming the exemption. Granted that this is a correct interpretation of the law, nevertheless, it does not follow that legal title must be vested in the property "held" at the time the exemption is claimed.

It must be concluded that if a person eligible for exemption has acquired property upon which he is subject to tax liability, he may claim exemption as prescribed by law. Legal title is not essential. An equitable title or possessory right which carries with it the tax burden is sufficient. Thus, in answer to your specific questions: 1. If the veteran purchases an automobile and files an exemption prior to April 30, the mere fact the highway department does not issue him title until after April 30 does not preclude a proper exemption claimed prior to April 30. Likewise, if a person claiming exemption owns property, which because of administrative delay in the assessor's office, is not entered on the tax rolls until sometime after April 30 and before June 30, then the exemption claim may properly be made prior to April 30.

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